

Amendments to Senate Bill No. 280
1st Reading Copy

For the Senate Taxation Committee

Prepared by Jaret Coles
February 23, 2013 (8:49am)

1. Page 1, line 6 through line 10.

Strike: "ALLOWING" on page 1, line 6 through "REVENUE;" on line 10

2. Title, page 1, line 12.

Strike: "15-15-102,"

3. Page 1, line 18.

Strike: "Within 30 days after a final decision of the department"

Insert: "For appeals"

4. Page 1, line 23.

Following: line 22

Insert: "(2) If the taxpayer requests mediation, the request is to be included in the complaint filed with the state tax appeal board pursuant to 15-2-302 or, if subsequent to the appeal, upon separate motion to the state tax appeal board. If mediation is requested by the taxpayer, the mediation must be conducted no less than 60 days prior to the contested case hearing on the valuation issues, to be scheduled by the state tax appeal board."

Renumber: subsequent subsections

5. Page 2, line 7 through line 11.

Following: "unsuccessful," on line 7

Strike: "the objector" on line 7 through "district" on line 11

Insert: "the parties shall proceed to a contested case hearing as scheduled by the state tax appeal board"

6. Page 2, line 13 through line 14.

Strike: "Within" on line 13 through "after" on line 14

Insert: "After"

7. Page 2, line 19.

Following: line 18

Insert: "(2) If the taxpayer requests mediation, the request is to be included in the complaint filed with the state tax appeal board pursuant to 15-2-302 or, if subsequent to the appeal, upon separate motion to the state tax appeal board. If mediation is requested by the taxpayer, the mediation

must be conducted no less than 60 days prior to the contested case hearing on the valuation issues, to be scheduled by the state tax appeal board."

Renumber: subsequent subsections

8. Page 2, line 19.

Strike: "(5)"

Insert: "(6)"

9. Page 2, line 20.

Strike: subsection (3) in its entirety

10. Page 2, line 30.

Following: "~~chapter 23.~~"

Insert: "The procedure applies to assessments of centrally assessed property taxed pursuant to chapter 23."

11. Page 8, line 21 through line 22.

Strike: "or an unsuccessful" on line 21 through "[section 1]" on line 22

12. Page 9, line 11 through line 12.

Strike: "or an unsuccessful" on line 11 through "[section 1 or 2]" on line 12

13. Page 11, line 2 through line 20.

Strike: section 8 in its entirety

Renumber: subsequent sections

14. Page 11, line 30.

Strike: "county tax appeal board,"

Strike: ", or district court"

15. Page 13, line 9.

Strike: "or"

Insert: "and"

- END -